

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

## CORRECTED COPY

Industry Circular No. 57-37

November 19, 1957

### FILING OF NONBEVERAGE DRAWBACK CLAIMS

**Manufacturers of nonbeverage products;  
and others concerned:**

**Purpose.** The purpose of this industry circular is to provide advisory instructions relative to the filing of nonbeverage drawback claims.

**Background.** From time to time nonbeverage drawback claims, which were stated by the claimants to have been placed in the mail within the three-month statutory period for filing, were not received by the assistant regional commissioner, or were not received within the statutory period for filing. Extensive investigations failed to establish that the claims had been mailed as stated and, under the law, the Service was without authority to allow drawback on the basis of copies of the claims submitted later.

**Procedure.** In order that the timeliness of filing of your claims may be more readily established, it is suggested that you may wish to send all nonbeverage drawback claims, which you do not have personally delivered to the office of your assistant regional commissioner (alcohol and tobacco tax), by registered or certified mail, with postmarked receipt.

**Inquiries.** Inquiries regarding this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in cursive script, reading "Harold A. Serr".

Harold A. Serr  
Acting Director, Alcohol and Tobacco Tax Division